

Section 8 of the Charitable Games Act provides that raffles or other forms of gambling prohibited by law shall not be conducted on the premises where charitable games are being conducted. (230 ILCS 30/8) (This is a GIL.)

November 27, 2001

Dear Xxxxx:

This letter is in response to your letter dated November 8, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 (b) and (c), which can be found on the Department's website at www.revenue.state.il.us/legalinformation/regs/part1200.

In your letter, you have stated and made inquiry as follows:

Please be advised that this firm represents the CITY, Illinois.

A question has been presented to the city concerning whether a charitable organization can in addition to hosting a casino night conduct a raffle during the casino night.

230 ILCS 30/8(15) provides for a list of games which may be conducted during a casino night. Any game not listed is prohibited. However 230 ILCS 30/8(15) states that raffles or other forms of gambling prohibited by law shall not be conducted on the premises.

The CITY does have an ordinance which allows charitable organizations to conduct raffles as such raffles are not prohibited by law in the City.

I would appreciate your advising me of your opinion concerning whether a charitable organization may conduct a raffle at the same time a casino night is being conducted on the premises.

DEPARTMENT'S RESPONSE:

The provisions of Section 2 of the Raffles Act, 230 ILCS 15/2, authorize the governing body of any county or municipality in Illinois to establish a system for the licensing of organizations to operate raffles. When raffles are conducted in accordance with the Raffles Act, they are not considered to be a gambling activity. See, Section 28-1 (b)(8) of Article 28 of the Criminal Code, 720 ILCS 5/28-1.

Section 8 (12) of the Charitable Games Act states that "[r]affles or other forms of gambling prohibited by law shall not be conducted on the premises where charitable games are being conducted." See, 230 ILCS 30/8 (12). This provision is intended to prevent illegal gambling during licensed casino nights. It prohibits a raffle at a casino night when the raffle is not conducted in accordance with the Raffles Act. Under these circumstances (e.g., the raffle has not been licensed

by the appropriate authority), a raffle would be considered a gambling activity under the Criminal Code. However, if a license has been issued for the raffle by the appropriate authority under the Raffles Act, the raffle is not considered to be a gambling activity, and is thus authorized during casino nights. You ask whether the exclusive listing of games authorized for play at casino nights under Section 8 (15) of the Charitable Games Act prevents the conducting of raffles. This listing of games describes the games authorized for play under an organization's charitable gaming license. It is not meant to exclude the conducting of raffles under a properly issued raffles license.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales and excise tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110 (b).

Very truly yours,

Jerilynn D. Gorden
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JDG:msk